



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: DARIEN WATERWORKS AND SEWER SYSTEM

Principal Office: 24 N. WISCONSIN  
P.O. BOX 97  
DARIEN, WI 53114-0097

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** DARIEN WATERWORKS AND SEWER SYSTEM**Utility Address:** 24 N. WISCONSIN

P.O. BOX 97

DARIEN, WI 53114-0097

**When was utility organized?** 1/1/1968**Report any change in name:****Effective Date:****Utility Web Site:** darienvillage@elknet.net

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** CONSTANCE MACHI**Title:** VILLAGE CLERK/TREASURER**Office Address:**

24 N. WISCONSIN STREET

P.O. BOX 97

DARIEN, WI 53114-0097

**Telephone:** (262) 724 - 5055**Fax Number:** (262) 724 - 5282**E-mail Address:** darienvillage@elknet.net

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** KAREN S. HALL**Title:** CPA**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 0220**Fax Number:** (262) 248 - 8429**E-mail Address:** kshcanada@sbcglobal.net

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** ROBERT WENZEL**Title:** CHAIRMAN**Office Address:**

24 N. WISCONSIN

P.O. BOX 97

DARIEN, WI 53114-0097

**Telephone:** (262) 724 - 5055**Fax Number:** (262) 724 - 5282**E-mail Address:** darienvillage@elknet.net

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** PATRICK W. ROMENESKO**Title:** CPA/SHAREHOLDER**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 0220**Fax Number:** (262) 248 - 8429**E-mail Address:** pwrrome@sbcglobal.net**Date of most recent audit report:** 1/17/2005**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2004

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**Names and titles of utility management including manager or superintendent:**

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**Name:** GREG EPPING**Title:** SUPERINTENDENT**Office Address:**

24 N. WISCONSIN STREET

P.O. BOX 97

DARIEN, WI 53114-0097

**Telephone:** (262) 724 - 5055**Fax Number:** (262) 724 - 5282**E-mail Address:** darienvillage@elknet.net

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**Name of utility commission/committee:** PUBLIC WORKS COMMITTEE

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**Names of members of utility commission/committee:**

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MR CURTIS SCHELLHASE

MR ROBERT WENZEL, CHAIRMAN

MR KURT ZIPP

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	273,103	263,983	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	159,834	171,636	<b>2</b>
Depreciation Expense (403)	35,337	41,150	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	43,078	42,842	<b>5</b>
<b>Total Operating Expenses</b>	<b>238,249</b>	<b>255,628</b>	
<b>Net Operating Income</b>	<b>34,854</b>	<b>8,355</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>34,854</b>	<b>8,355</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	34,659	19,134	<b>9</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>10</b>
<b>Total Other Income</b>	<b>34,659</b>	<b>19,134</b>	
<b>Total Income</b>	<b>69,513</b>	<b>27,489</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(9,128)	0	<b>11</b>
Other Income Deductions (426)	12,451	6,225	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>3,323</b>	<b>6,225</b>	
<b>Income Before Interest Charges</b>	<b>66,190</b>	<b>21,264</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	139,135	99,731	<b>13</b>
Amortization of Debt Discount and Expense (428)	7,485	3,526	<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>18</b>
<b>Total Interest Charges</b>	<b>146,620</b>	<b>103,257</b>	
<b>Net Income</b>	<b>(80,430)</b>	<b>(81,993)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,089,129	(162,509)	<b>19</b>
Balance Transferred from Income (433)	(80,430)	(81,993)	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	1,333,631	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	182,568	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>826,131</b>	<b>1,089,129</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	273,103		273,103	1
<b>Total (Acct. 400):</b>	<b>273,103</b>	<b>0</b>	<b>273,103</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	159,834		159,834	2
<b>Total (Acct. 401):</b>	<b>159,834</b>	<b>0</b>	<b>159,834</b>	
<b>Depreciation Expense (403):</b>				
Derived	35,337		35,337	3
<b>Total (Acct. 403):</b>	<b>35,337</b>	<b>0</b>	<b>35,337</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	43,078		43,078	5
<b>Total (Acct. 408):</b>	<b>43,078</b>	<b>0</b>	<b>43,078</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>34,854</b>	<b>0</b>	<b>34,854</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON INVESTMENTS	34,659	0	34,659	10
<b>Total (Acct. 419):</b>	<b>34,659</b>	<b>0</b>	<b>34,659</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	11



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
NONE	0	0	0 12
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER INCOME:</b>	<b>34,659</b>	<b>0</b>	<b>34,659</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(9,128)		(9,128) 13
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>(9,128)</b>	<b>0</b>	<b>(9,128)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		12,451	12,451 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>12,451</b>	<b>12,451</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(9,128)</b>	<b>12,451</b>	<b>3,323</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	139,135		139,135 17
<b>Total (Acct. 427):</b>	<b>139,135</b>	<b>0</b>	<b>139,135</b>

**Amortization of Debt Discount and Expense (428):**

AMORTIZATION	7,485		7,485 18
<b>Total (Acct. 428):</b>	<b>7,485</b>	<b>0</b>	<b>7,485</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0		0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	0		0 20
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Other Interest Expense (431):**

Derived	0		0 21
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>146,620</b>	<b>0</b>	<b>146,620</b>
<b>NET INCOME:</b>	<b>(67,979)</b>	<b>(12,451)</b>	<b>(80,430)</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(166,303)	1,255,432	1,089,129 23
<b>Total (Acct. 216):</b>	<b>(166,303)</b>	<b>1,255,432</b>	<b>1,089,129</b>
Balance Transferred from Income (433):			
Derived	(67,979)	(12,451)	(80,430) 24
<b>Total (Acct. 433):</b>	<b>(67,979)</b>	<b>(12,451)</b>	<b>(80,430)</b>
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
Miscellaneous Debits to Surplus--Debit (435):			
TO CORRECT 2003 CLOSING OF ACCOUNT 271	0	182,568	182,568 26
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>182,568</b>	<b>182,568</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>(234,282)</b>	<b>1,060,413</b>	<b>826,131</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0	0	0	0	<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0	0	0	0	<b>0</b>	<b>2</b>
Payroll	0	0	0	0	<b>0</b>	<b>3</b>
Materials	0	0	0	0	<b>0</b>	<b>4</b>
Taxes	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	273,103	0	0	0	<b>273,103</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0	0		<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>273,103</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>273,103</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,937,763	1,881,451	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	801,076	764,316	2
<b>Net Utility Plant</b>	<b>2,136,687</b>	<b>1,117,135</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	703,874	0	5
Other Investments (124)	0	0	6
Special Funds (125)	2,134,382	2,308,645	7
<b>Total Other Property and Investments</b>	<b>2,838,256</b>	<b>2,308,645</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	235,560	15,551	8
Temporary Cash Investments (132)	1,562	1,543	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	20,345	17,827	11
Other Accounts Receivable (143)	27,897	21,184	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	324,438	459,553	14
Materials and Supplies (150)	6,359	6,436	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>616,161</b>	<b>522,094</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	85,881	79,423	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	57,054	129,064	20
<b>Total Deferred Debits</b>	<b>142,935</b>	<b>208,487</b>	
<b>Total Assets and Other Debits</b>	<b>5,734,039</b>	<b>4,156,361</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	953,916	121,077	<b>21</b>
Appropriated Earned Surplus (215)	0		<b>22</b>
Unappropriated Earned Surplus (216)	826,131	1,089,129	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,780,047</b>	<b>1,210,206</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,264,873	2,303,263	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	1,197,785	462,500	<b>26</b>
<b>Total Long-Term Debt</b>	<b>3,462,658</b>	<b>2,765,763</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	168,624	54,452	<b>28</b>
Payables to Municipality (233)	64,645	46,527	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	38,230	37,659	<b>31</b>
Interest Accrued (237)	34,709	30,781	<b>32</b>
Other Current and Accrued Liabilities (238)	11,686	10,973	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>317,894</b>	<b>180,392</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	173,440	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>173,440</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0	0	<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>5,734,039</b>	<b>4,156,361</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	1,881,451	0	0	0	<b>1</b>
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	1,410,210	0	0	0	<b>2</b>
Utility Plant in Service - Contributed Plant (100.2)	484,466	0	0	0	<b>3</b>
Utility Plant Purchased or Sold (391)	0	0	0	0	<b>4</b>
Utility Plant in Process of Reclassification (392)	0	0	0	0	<b>5</b>
Utility Plant Leased to Others (393)	0	0	0	0	<b>6</b>
Property Held for Future Use (394)	0	0	0	0	<b>7</b>
Construction Work in Progress (395)	1,043,087	0	0	0	<b>8</b>
Utility Plant Acquisition Adjustments (396)	0	0	0	0	<b>9</b>
Other Utility Plant Adjustments (397)	0	0	0	0	<b>10</b>
<b>Total Utility Plant</b>	<b>2,937,763</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	599,832	0	0	0	<b>11</b>
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	201,244	0	0	0	<b>12</b>
<b>Total Accumulated Provision</b>	<b>801,076</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,136,687</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	575,523				<b>575,523</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	35,337				<b>35,337</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,382				<b>1,382</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
To correct 2003 closing of account	182,568				<b>182,568</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>219,287</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>219,287</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	12,410				<b>12,410</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	182,568				<b>182,568</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>194,978</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>194,978</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>599,832</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>599,832</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>27</b>
If yes, what is the rate?	2.57%					<b>28</b>



# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	188,793				<b>188,793</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	12,451				<b>12,451</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>12,451</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,451</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>201,244</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>201,244</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>27</b>
If yes, what is the rate?	2.57%					<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0	0	0	0	1
<b>Other (specify):</b>					
NONE	0	0	0	0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	6,359	6,436	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
<b>Total Materials and Supplies</b>	<b>6,359</b>	<b>6,436</b>	

# **UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2001 G.O. NOTES	961	428	4,427	<b>1</b>
2003 REVENUE BONDS	5,130	428	68,905	<b>2</b>
2004 G.O. NOTES	1,394	428	12,549	<b>3</b>
<b>Total</b>			<b>85,881</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				<b>4</b>
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	121,077	<b>1</b>
<b>Changes during year (explain):</b>		
CONSTRUCTION IN PROGRESS COSTS PAID BY TIF 2	832,839	<b>2</b>
<b>Balance end of year</b>	<b>953,916</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
2003 REVENUE BONDS	04/01/2003	10/01/2023	4.78%	2,264,873	1
<b>Total Bonds (Account 221):</b>				<b>2,264,873</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
2003 G.O. NOTES	04/01/2003	04/01/2013	3.57%	110,285	<b>1</b>
2004 G.O. NOTES	05/01/2004	05/01/2009	3.35%	750,000	<b>2</b>
2001 G.O. NOTES-REALLOCATED	07/01/2001	10/01/2011	4.41%	337,500	<b>3</b>
<b>Total for Account 224</b>				<b>1,197,785</b>	



**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	37,659	1
<b>Accruals:</b>		
Charged water department expense	43,078	2
Charged electric department expense	0	3
Charged sewer department expense	1,094	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>44,172</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	37,659	6
Social Security taxes	5,650	7
PSC Remainder Assessment	292	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>43,601</b>	
<b>Balance end of year</b>	<b>38,230</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0	0	0	0	1
2003 REVENUE BONDS	26,104	104,223	104,415	25,912	2
<b>Subtotal</b>	<b>26,104</b>	<b>104,223</b>	<b>104,415</b>	<b>25,912</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	0	0	0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
2001 G.O. NOTES-REALLOCATED	3,692	14,770	14,770	3,692	4
2004 G.O. NOTES		16,402	12,214	4,188	5
2003 G.O. NOTES	985	3,740	3,808	917	6
<b>Subtotal</b>	<b>4,677</b>	<b>34,912</b>	<b>30,792</b>	<b>8,797</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>30,781</b>	<b>139,135</b>	<b>135,207</b>	<b>34,709</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
ADVANCE FROM MUNICIPALITY NOT SUBJECT TO CURRENT SETTLEMENT	703,874	1
<b>Total (Acct. 123):</b>	<b>703,874</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
LGIP-CONSTRUCTION ACCOUNT	127,520	3
INVESTMENTS-2003 REVENUE BONDS	1,113,047	4
INVESTMENTS-2004 G.O. NOTES	893,815	5
<b>Total (Acct. 125):</b>	<b>2,134,382</b>	
<b>Notes Receivable (141):</b>		
NONE	0	6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	20,345	7
Electric	0	8
Sewer (Regulated)	0	9
<b>Other (specify):</b>		
NONE	0	10
<b>Total (Acct. 142):</b>	<b>20,345</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	27,897	11
Merchandising, jobbing and contract work	0	12
<b>Other (specify):</b>		
NONE	0	13
<b>Total (Acct. 143):</b>	<b>27,897</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT WATER UTILITY BILLS PLACED ON THE 2004 TAX ROLL	1,795	14
DUE FROM TIF #2	322,643	15
<b>Total (Acct. 145):</b>	<b>324,438</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
WATER TOWER PAINTING COSTS-SEE FOOTNOTE	57,054	18
<b>Total (Acct. 183):</b>	<b>57,054</b>	
<b>Payables to Municipality (233):</b>		
DUE FROM LIBRARY FACILITY FUND	26,410	19
MONTHLY BILLS AND PAYROLL PAID BY VILLAGE FOR UTILITY	38,235	20
<b>Total (Acct. 233):</b>	<b>64,645</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	173,440	21
NONE		22
<b>Total (Acct. 253):</b>	<b>173,440</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	1,403,597	0	0	0	<b>1,403,597</b>	<b>1</b>
Materials and Supplies	6,397	0	0	0	<b>6,397</b>	<b>2</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	587,677	0	0	0	<b>587,677</b>	<b>4</b>
Customer Advances for Construction	0	0	0	0	<b>0</b>	<b>5</b>
Regulatory Liability	86,720	0	0	0	<b>86,720</b>	<b>6</b>
NONE	0	0	0	0	<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>735,597</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>735,597</b>	
Net Operating Income	34,854	0	0	0	<b>34,854</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.74%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.74%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	2	<b>1</b>
Electric	0	<b>2</b>
Gas	2	<b>3</b>
Sewer	0	<b>4</b>

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year					<b>0</b>	<b>1</b>
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	182,568	0	0	0	<b>182,568</b>	<b>2</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>3</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	9,128				<b>9,128</b>	<b>4</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>173,440</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>173,440</b>	



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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-18)

**Other Deferred Debits (Acct 183):** amortization requires PSC authorization. Provide date of authorization.

On May 17, 2004, the PSC approved amortization over a seven year period costs totaling \$79,875 incurred by the utility for painting the water tower during 2003. This is the second year of amortization.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	268,405	260,865	<b>1</b>
<b>Total Sales of Water</b>	<b>268,405</b>	<b>260,865</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	973	736	<b>2</b>
Other Water Revenues (474)	3,725	2,382	<b>3</b>
<b>Total Other Operating Revenues</b>	<b>4,698</b>	<b>3,118</b>	
<b>Total Operating Revenues</b>	<b>273,103</b>	<b>263,983</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	85,736	105,856	<b>4</b>
General Operating Expenses (680-690)	74,098	65,780	<b>5</b>
<b>Total Operation and Maintenance Expenses</b>	<b>159,834</b>	<b>171,636</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	35,337	41,150	<b>6</b>
Amortization Expense (404)	0	0	<b>7</b>
Taxes (408)	43,078	42,842	<b>8</b>
<b>Total Other Operating Expenses</b>	<b>78,415</b>	<b>83,992</b>	
<b>Total Operating Expenses</b>	<b>238,249</b>	<b>255,628</b>	
<b>NET OPERATING INCOME</b>	<b>34,854</b>	<b>8,355</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	3	242	345	1
Commercial	17	1,218	5,017	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>20</b>	<b>1,460</b>	<b>5,362</b>	
Metered Sales to General Customers (461)				
Residential	572	25,456	143,497	4
Commercial	62	4,960	21,975	5
Industrial	13	1,910	7,040	6
<b>Total Metered Sales to General Customers (461)</b>	<b>647</b>	<b>32,326</b>	<b>172,512</b>	
Private Fire Protection Service (462)	8		7,272	7
Public Fire Protection Service (463)	1		79,087	8
Other Sales to Public Authorities (464)	9	1,139	4,172	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>685</b>	<b>34,925</b>	<b>268,405</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	79,087	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>79,087</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	973	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>973</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,312	7
<b>Other (specify):</b>		
WATER AND WELL PERMITS	1,070	8
RECONNECT AND NSF FEES	343	9
<b>Total Other Water Revenues (474)</b>	<b>3,725</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	44,968	49,163	<b>1</b>
Purchased Water (610)	0	0	<b>2</b>
Fuel or Power Purchased for Pumping (620)	13,894	13,634	<b>3</b>
Chemicals (630)	2,660	3,784	<b>4</b>
Supplies and Expenses (640)	6,055	8,046	<b>5</b>
Repairs of Water Plant (650)	17,864	30,668	<b>6</b>
Transportation Expenses (660)	295	561	<b>7</b>
<b>Total Plant Operation and Maintenance Expenses</b>	<b>85,736</b>	<b>105,856</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	28,882	27,630	<b>8</b>
Office Supplies and Expenses (681)	2,816	2,650	<b>9</b>
Outside Services Employed (682)	6,605	12,286	<b>10</b>
Insurance Expense (684)	3,220	2,249	<b>11</b>
Employees Pensions and Benefits (686)	31,133	19,810	<b>12</b>
Regulatory Commission Expenses (688)	0	77	<b>13</b>
Miscellaneous General Expenses (689)	1,442	1,077	<b>14</b>
Uncollectible Accounts (690)	0	1	<b>15</b>
<b>Total General Operating Expenses</b>	<b>74,098</b>	<b>65,780</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>159,834</b>	<b>171,636</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent		38,230	37,659	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,094	989	<b>2</b>
<b>Net property tax equivalent</b>		<b>37,136</b>	<b>36,670</b>	
Social Security		5,650	5,875	<b>3</b>
PSC Remainder Assessment		292	297	<b>4</b>
Other (specify): NONE		0	0	<b>5</b>
<b>Total tax expense</b>		<b>43,078</b>	<b>42,842</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Walworth				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.204283				3
County tax rate	mills		4.731333				4
Local tax rate	mills		12.802718				5
School tax rate	mills		7.372151				6
Voc. school tax rate	mills		1.437233				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.547718</b>				10
Less: state credit	mills		0.950497				11
<b>Net tax rate</b>	mills		<b>25.597221</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>12.802718</b>				14
<b>Combined School Tax Rate</b>	mills		<b>8.809384</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.612102</b>				17
<b>Total Tax Rate</b>	mills		<b>26.547718</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.814085</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.597221</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.838317</b>				21
Utility Plant, Jan. 1	\$	1,881,451	1,881,451				22
Materials & Supplies	\$	6,436	6,436				23
<b>Subtotal</b>	\$	<b>1,887,887</b>	<b>1,887,887</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>1,887,887</b>	<b>1,887,887</b>				26
Assessment Ratio	dec.		0.971767				27
<b>Assessed Value</b>	\$	<b>1,834,586</b>	<b>1,834,586</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.838317</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>38,230</b>	<b>38,230</b>				30
Tax Equivalent per 1994 PSC Report	\$	29,081					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>38,230</b>					34



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	168,046	20,230	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>168,046</b>	<b>20,230</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	79,880	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	78,520	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
<b>Total Pumping Plant</b>	<b>158,400</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	101,333	0	22
Water Treatment Equipment (332)	218,017	0	23
<b>Total Water Treatment Plant</b>	<b>319,350</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	6,000	0	182,276	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>6,000</b>	<b>0</b>	<b>182,276</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	79,880	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	78,520	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>158,400</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	101,333	22
Water Treatment Equipment (332)	0	0	218,017	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>319,350</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	69,449	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	45,915	0	26
Transmission and Distribution Mains (343)	393,398	0	27
Fire Mains (344)	0	0	28
Services (345)	29,880	0	29
Meters (346)	108,013	5,405	30
Hydrants (348)	61,848	0	31
Other Transmission and Distribution Plant (349)	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>708,503</b>	<b>5,405</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	0	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	25,813	0	38
Other Tangible Property (390)	0	0	39
<b>Total General Plant</b>	<b>25,813</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,380,112</b>	<b>25,635</b>	
Common Utility Plant Allocated to Water Department	16,873	0	40
<b>Total utility plant in service</b>	<b>1,396,985</b>	<b>25,635</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	0	0	69,449	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	45,915	26
Transmission and Distribution Mains (343)	0	0	393,398	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	29,880	29
Meters (346)	6,410	0	107,008	30
Hydrants (348)	0	0	61,848	31
Other Transmission and Distribution Plant (349)	0	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>6,410</b>	<b>0</b>	<b>707,498</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	0	34
Office Furniture and Equipment (372)	0	0	0	35
Computer Equipment (372.1)	0	0	0	36
Transportation Equipment (373)	0	0	0	37
Other General Equipment (379)	0	0	25,813	38
Other Tangible Property (390)	0	0	0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>25,813</b>	
<b>Total utility plant in service directly assignable</b>	<b>12,410</b>	<b>0</b>	<b>1,393,337</b>	
Common Utility Plant Allocated to Water Department	0	0	16,873	40
<b>Total utility plant in service</b>	<b>12,410</b>	<b>0</b>	<b>1,410,210</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	0	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	0	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	0	0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	0	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	0	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	26
Transmission and Distribution Mains (343)	288,085	0	27
Fire Mains (344)	0	0	28
Services (345)	140,563	0	29
Meters (346)	0	0	30
Hydrants (348)	55,818	0	31
Other Transmission and Distribution Plant (349)	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>484,466</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	0	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	0	0	38
Other Tangible Property (390)	0	0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>484,466</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0	0	40
<b>Total utility plant in service</b>	<b>484,466</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	0	26
Transmission and Distribution Mains (343)	0	0	288,085	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	140,563	29
Meters (346)	0	0	0	30
Hydrants (348)	0	0	55,818	31
Other Transmission and Distribution Plant (349)	0	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>484,466</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	0	34
Office Furniture and Equipment (372)	0	0	0	35
Computer Equipment (372.1)	0	0	0	36
Transportation Equipment (373)	0	0	0	37
Other General Equipment (379)	0	0	0	38
Other Tangible Property (390)	0	0	0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>484,466</b>	
Common Utility Plant Allocated to Water Department	0	0	0	40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>484,466</b>	



**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	3,000	3,000	1
February	0	0	2,783	2,783	2
March	0	0	2,999	2,999	3
April	0	0	3,041	3,041	4
May	0	0	3,603	3,603	5
June	0	0	3,969	3,969	6
July	0	0	3,918	3,918	7
August	0	0	3,723	3,723	8
September	0	0	3,525	3,525	9
October	0	0	3,231	3,231	10
November	0	0	3,165	3,165	11
December	0	0	3,860	3,860	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>40,817</b>	<b>40,817</b>	
Less: Water sold				34,925	13
Volume pumped but not sold				5,892	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				1,577	16
Volume related to equipment/system malfunction				50	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				1,627	19
Volume pumped but unaccounted for				4,265	20
Percent of water lost				10%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				203	23
Date of maximum: 6/3/2004					24
Cause of maximum:					25
Fire					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				56	26
Date of minimum: 2/14/2004					27
Total KWH used for pumping for the year				147,740	28
If water is purchased: Vendor Name: NONE					29
Point of Delivery: NONE					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL AT NORTH WALWORTH	#1	1,045	8	360,000	Yes	<b>1</b>
WELL AT SOUTH SHARON	#2	118	18	720,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL #1	WELL #2	WELL PUMP #1	<b>1</b>
Location	140 N. WALWORTH	224 S. PETERS RD	140 N. WALWORTH	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	AURORA	FAIRBANKS-MORSE	STA-RITE	<b>5</b>
Year Installed	1969	1985	1969	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	<b>7</b>
Actual Capacity (gpm)	250	500	350	<b>8</b>
Pump Motor or Standby Engine Mfr	AURORA	FAIRBANKS-MORSE	STA-RITE	<b>9</b>
Year Installed	1969	1985	1969	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	20	40	30	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL PUMP #2			<b>14</b>
Location	224 S. PETERS RD			<b>15</b>
Purpose	P			<b>16</b>
Destination	D			<b>17</b>
Pump Manufacturer	LAYNE			<b>18</b>
Year Installed	1985			<b>19</b>
Type	VERTICAL TURBINE			<b>20</b>
Actual Capacity (gpm)	500			<b>21</b>
Pump Motor or Standby Engine Mfr	WESTINGHOUSE			<b>22</b>
Year Installed	1985			<b>23</b>
Type	ELECTRIC			<b>24</b>
Horsepower	25			<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	WATER TOWER/ WELL #1	WELL #2		<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			<b>4</b>
				<b>5</b>
Year constructed	1969			<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL			<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	166			<b>10</b>
Total capacity in gallons (actual)	100,000			<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		<b>15</b>
				<b>16</b>
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY		<b>17</b>
				<b>18</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	460.0000	720.0000		<b>19</b>
				<b>20</b>
Is a corrosion control chemical used (yes, no)?	Y	Y		<b>21</b>
				<b>22</b>
Is water fluoridated (yes, no)?	N	N		<b>23</b>
				<b>24</b>
				<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	21,511	0	0	0	21,511	1
M	D	8.000	15,896	0	0	0	15,896	2
P	D	8.000	10,673	0	0	0	10,673	3
P	D	12.000	1,174	0	0	0	1,174	4
Total Within Municipality			49,254	0	0	0	49,254	
Total Utility			49,254	0	0	0	49,254	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	383	0	0	0	383	0	1
M	1.000	135	0	0	0	135	37	2
M	1.500	11	0	0	0	11	0	3
M	2.000	3	0	0	0	3	0	4
M	4.000	1	0	0	0	1	0	5
M	6.000	2	0	0	0	2	0	6
<b>Total Utility</b>		<b>535</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>535</b>	<b>37</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	692	74	101	0	665	95	1
1.000	9	5	3	0	11	0	2
1.500	6	0	1	0	5	0	3
2.000	1	1	0	0	2	0	4
3.000	2	0	1	0	1	0	5
<b>Total:</b>	<b>710</b>	<b>80</b>	<b>106</b>	<b>0</b>	<b>684</b>	<b>95</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	500	44	12	7	0	102	665	1
1.000	0	8	1	1	0	1	11	2
1.500	0	4	0	1	0	0	5	3
2.000	0	1	0	1	0	0	2	4
3.000	0	0	0	1	0	0	1	5
<b>Total:</b>	<b>500</b>	<b>57</b>	<b>13</b>	<b>11</b>	<b>0</b>	<b>103</b>	<b>684</b>	



**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	111	0	0	0	111	2
<b>Total Fire Hydrants</b>	<b>111</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>111</b>	
<b>Flushing Hydrants</b>						
	0	0	0	0	0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	55
Number of distribution system valves end of year:	130
Number of distribution valves operated during year:	62

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## WATER OPERATING SECTION FOOTNOTES

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### Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Return on net investment in meters is calculated per PSC requirement.

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Repairs of Water Plant (650)    The water tower painting project is being amortized over a 7 year period. This is the second year of amortization to this account. Also, there were well inspection fees and repairs in the prior year at an approximate cost of \$8,000.

Employees Pensions and Benefits (686)    There was an increase in health insurance premiums during 2004. Also, there was a reallocation of benefits from the village based on salaries.

Outside Services Employed (682)    There was less water testing and fewer cross connection inspections performed during 2004.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.

Common utility plant allocated to water utility - There is a 50/50 allocation between the water and sewer utility for this account.

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

Wells and Springs (314)    The utility replaced the filters in well #2 during 2004.

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### Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Station meters are tested every two years.

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